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Financial Provisions in Charters of Cities over 200,000 Population

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SUMMARY OF CHARTER PROVISIONS
RELATIVE TO FINANCIAL ORGANIZATION
IN 26 CITIES OF OVER 200,000 POPULATION

City	Chief Finance Officer Title	Chief Finance Officer How Chosen	Treasurer How Chosen	Auditing Function
Akron*	Dir. of Finance	By City Manager	By Director of Finance	Independent Outside
Baltimore*	Comptroller	Elected	By Council	Under direction of Comptroller
Boston*	Auditor	By Mayor	By Mayor	By Auditor
Buffalo	Com. of Finance	By Council from its members	By Council	Auditor appointed by Council
Chicago	Comptroller	By Mayor	Elected	By Comptroller
Cincinnati*	Auditor	Elected	By Mayor	Elected Auditor
Cleveland*	Dir. of Finance	By Mayor	By Director of Finance	Comm of accounting or Independent
Detroit*	Comptroller	By Mayor	Elected	Under Direction of Comptroller
Denver	Auditor	Elected	Auditor ex-off.	By Auditor
Indianapolis*	Comptroller	By Mayor	Elected	Under direction of Comptroller
Jersey City*	Com. of Finance	By Council from its Members	By Council	Auditor appointed by Council
Kansas City	Comptroller	Elected	Elected	Auditor appointed by Mayor
Los Angeles	Auditor	Elected	Elected	Under direction of Auditor
Louisville*	Comptroller	By Mayor	Elected	Elected Auditor
Milwaukee	Comptroller	Elected	Elected	By Comptroller
Minneapolis	Comptroller	Elected	Elected	By Comptroller

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City	Chief Finance Officer Title	Chief Finance Officer How Chosen	Treasurer How Chosen	Auditing Function
New Orleans	Com. of Finance	By Council from its Members	Commissioner of Finance ex-off	Auditor elected by Council
New York*	Comptroller	Elected	Chamberlain appointed by Mayor	Bureau of Audit appointed by Comptroller
Newark	Com. of Finance	By Council from its Members	By Council	Auditor appointed by Council
Philadelphia*	Controller	Elected	Elected	By Controller
Pittsburgh*	Controller	Elected	By Mayor with consent of Council	By Controller
Portland	Com. of Finance	By Council from its Members	By Council	Elected Auditor
Rochester	Comptroller	Elected	Elected	By Comptroller
San Francisco	Auditor	Elected	Elected	By Auditor
St Louis*	Comptroller	Elected	By Mayor	Under direction of Comptroller
St Paul*	Comptroller	Elected	Appointed by Mayor from Members of Council	Under direction of Comptroller or by outside Auditor employed by Council

Chief Finance Officer

Elected by voters	14
Elected - Commission form	5
Appointed by Mayor or manager	7
	26

Treasurer

Elected by voters	11
Elected by Council	5
Appointed by head of finance department	2
Ex-Officio " " "	2
Appointed by Mayor	6
	26

Auditing Function

By or under direction of chief finance officer, no separate office provided by charter	16**
Bureau of Audit appointed by Comptroller	1
Independent Outside audit provided by Council	1
Auditor elected by Council	4
Auditor elected by people	3
Auditor appointed by Mayor	1
	26

* Charter provides for a sinking fund commission to administer sinking funds.

** Two of these cities also provide for independent outside audits.

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FINANCIAL PROVISIONS IN CHARTERS OF CITIES OVER 200,000 POPULATION

(Population figures given are taken from the 1920 census report)

AKRON - 208,000 (City manager charter adopted 1918)

The director of finance, appointed by the chief administrator is at the head of the finance department. Shall have had experience in banking, accounting or other financial matters. Duties include the installation, supervision, examination, and auditing of all accounts, collection, custody and disbursement of all city money, and control and supervision over the issuance of all bonds. The director of finance appoints the heads of the accounting division, the city treasurer, and all deputies and assistants.

The purchasing agent is appointed by the chief administrator.

A sinking fund commission is appointed by the mayor with the advice and consent of council. This commission serves without pay and the actual work of administering the sinking fund is delegated to the clerk of the sinking fund.

Assessing and collection of tax revenues is done by the county.

BALTIMORE - 734,000 (Federal plan charter adopted 1918)

The department of finance consists of the comptroller, city register, board of estimates, commissioner of finance, city collector, and the collector of water rates and licenses.

The board of finance is for consultation and advice and has no control over the subdivisions. The comptroller who is the head of the first subdivision is elected for four years at a salary of $4,000 and has oversight over all other departments. The city register is appointed by the council in joint session for term of four years, salary $3,800.

The board of estimates consists of the mayor, city solicitor, comptroller, the president of the second branch of council, and the president of the board of public improvements.

The commission of finance consists of the mayor, comptroller, register and two members appointed by the mayor. This board selects the depositories and handles sinking funds.

The city collector is appointed by the mayor.

The collector of water rates and licenses is appointed by the mayor, salary $6,000.

BOSTON - 748,000 (Federal plan under state legislation passed 1909)

The following finance officers are appointed by the mayor:

Auditor, term four years, salary $6,000

Budget commissioner, term four years, salary $5,000

Collector, term four years, salary, $5,000

Treasurer, term four years, salary, $5,000

Assessors (three) term four years, salary, $4,500

Sinking Fund Commissioners (six) two appointed each year for three years, no salary

BUFFALO - 507,000 (Commission charter adopted 1914, under authority of state law)

The council consists of a mayor, and four councilmen, elected by the people for terms of four years, salary $7,000. One member of council is designated as commissioner of finance to head the department of finance and accounts. He appoints assistants who have charge over the divisions of accounting, treasury, assessments, etc.

CHICAGO - 2,702,000 (Federal plan charter)

Mayor appoints the city comptroller who is the head of the department of finance, salary $10,000.

City treasurer is elected for a term of two years, salary $10,000

CINCINNATI - 401,000 (An adaptation of the state code- 1917. Little detail available)

Treasurer is appointed by the mayor.

Auditor is elected for a term of two years.

A board of four trustees administer the sinking fund. Members are appointed by the mayor for eight years, overlapping term, appointed each two years.

CLEVELAND - 797,000 (Federal plan charter adopted 1914 and carried over without change- city manager charter to take effect in 1924)

The director of finance, appointed by the mayor is at the head of the department of finance. The director appoints the head of the following divisions: Accounting, treasury, purchases, and special assessments and licenses.

The commissioner of finance makes special audits of accounts. Council may provide for independent outside audits.

Assessments for tax purposes are made by the county assessor.

The sinking fund is administered by a commission composed of the mayor, president; the treasurer, secretary; and the president of council.

DETROIT - 994,000 (Federal plan charter adopted 1918)

The comptroller is appointed by the mayor. The comptroller appoints all of his assistants, his salary is provided by charter at not less than $5,000.

The comptroller is the financial head of the city. Under his direction all accounts are kept, all property listed, audits are made, reports are prepared, purchases are made, budget is drawn up. The comptroller is an ex-officio member of the board of supervisors and of the board of estimates.

The sinking fund is administered by a commission composed of the mayor, comptroller, treasurer, and the committee of ways and means of the common council.

DENVER - 256,000 (Federal plan charter adopted 1914)

The auditor is the chief finance officer. He is elected for a period of four years.

The mayor appoints the manager of the department of revenue, salary $4,000, and the commissioner of supplies, salary, $3,000.

INDIANAPOLIS - 314,000 (Governed by the provisions of state law)

The comptroller appointed by the mayor is at the head of the department of finance.

The treasurer who is elected for four years is at the head of the department of assessment and collections.

JERSEY CITY - 298,000 (Commission form of government)

Organization of financial department very similar to that of Buffalo.

KANSAS CITY - 324,000 (Federal plan charter adopted 1908)

The comptroller and the treasurer are elected for terms of two years, salary $5,000 each.

The auditor, assessor and purchasing agent are appointed by the mayor by and with the advice and consent of the upper house of council, salary $4,000 each.

The license collector is elected under provisions of the state law and is a state officer.

The financial work of the city is apportioned among these officers by charter, which prescribes in minute detail how and where the records shall be kept and the work done.

LOS ANGELES - 576,000 (Federal plan charter adopted 1889, amended many times)

City auditor elected for two years, salary $3,000. The auditor is the chief finance officer of the city.

City treasurer elected two years, salary $2,400.

Tax and license collector elected for two years, salary $3,000.

Assessor elected for two years, salary $2,400.

MILWAUKEE - 457,000 (Federal plan government under provisions of state law.)

The comptroller is elected, salary $5,000.

The treasurer elected, salary $5,000.

Board of estimate composed of following officers fixes the budget:

Finance committee of council

Comptroller

city attorney

Treasurer

Commission of public works

Mayor

Charter provides that the actual work of drawing up the budget be done by the mayor, commissioner of public works, and chairman of the finance committee of council.

MINNEAPOLIS - 381,000 (Federal plan of government under provision of state law)

The comptroller and treasurer are elected.

The assessor and purchasing agent are appointed by the mayor.

The board of estimate and taxation draw up the budget and fix the tax rate. This board is composed of five ex-officio officers, and two elected members. The elected members receive the salary of $5,000 a year.

The sinking fund is administered by an ex-officio board of the sinking fund commissioners.

NEW ORLEANS - 387,000 (Commission charter adopted 1912)

The department of public finance at the head of which one of the elected councilmen is chosen by council to be the commissioner of finance.

The commissioner of finance is ex-officio treasurer, has charge of the assessment of property, receiving and expending public money, keeps all accounts.

The council elects the auditor and assessor.

NEW YORK - 5,620,000 (Federal plan charter adopted by state legislation in 1901, amended several times since that date)

Comptroller who is the head of the finance department is elected for four years. He appoints all deputies and assistants. The comptroller is a member of the board of estimate and apportionment which passes the budget appropriations and has almost complete control of financial matters.

The sinking fund is administered by ex-officio commission, composed of the mayor, comptroller, chamberlain, president of the board of alderman, and chairman of the finance committee of the board of aldermen.

NEWARK - 414,000 (Commission charter)

The financial organization is very similar to that of Buffalo.

PHILADELPHIA - 1,823,000 (Federal plan charter provided by state law in 1919)

Comptroller, treasurer, and receiver of taxes elected for four years.

Purchasing agent appointed by the mayor, with the advice and consent of council.

PITTSBURGH - 588,000 (Federal plan charter under provision of state law)

The mayor appoints with the advice and consent of council the following:

Collector of delinquent taxes

Treasurer

Sinking fund commission of five members, term five years,

Board of assessors, composed of from five to nine members

The controller is elected for three years. Salaries of the above officers are fixed by council at from $2,000 to $6,500.

PORTLAND - 258,000 (Commission charter adopted 1915)

One councilman is selected by council to be head of the finance department at a salary of $5,000.

Auditor elected for four years, salary not less than $3,600, but the commission appoints the treasurer and purchasing agent.

Preferential ballot is used.

ROCHESTER - 296,000 (Federal plan charter granted by state law)

The comptroller and treasurer are elected for two years, salary of each $3,500.

Four assessors are elected for four year terms.

SAN FRANCISCO- 508,000 (Federal plan charter adopted 1898, many amendments have been added since that date)

The auditor who is the head of the department of finance is elected for a term of four years at a salary of $4,000.

Treasurer elected for four years, salary $4,000.

Assessor elected for four years, salary $8,000.

Tax collector elected for four years, salary $4,000.

SAINT LOUIS - 773,000 (Federal plan charter adopted 1913)

Comptroller elected for four years, salary $8,000.

Mayor appoints:

Assessor, salary $5,000.

Collector, salary $5,000

Treasurer, salary $5,000

Supply Commissioner, salary $5,000

Members of the board of equalization (four)

The board of estimate and apportionment controls the budget and financial matters. It consists of the mayor, comptroller, and the president of the board of aldermen.

SEATTLE - 316,000 (Federal plan charter adopted 1896)

Comptroller and treasurer are elected for four years, salary $4,200.

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